

From: Norman Marks <nmarks2@yahoo.com>
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To: Comments
Subject: [EXT]: PCAOB Release No. 2023-004 June 26, 2023

I have just one comment to make on the draft.

I have not been able to see any guidance on using technology to test controls. I have seen where the draft states that this is a possible use, but no specific guidance on the topic. Maybe I missed it in this long document.

My point is that there is a tendency to assume that if you test the data and find no exceptions the controls are operating effectively.

That is not a sound assumption.

The auditor needs to perform procedures that confirm the existence, design, and proper operation of internal controls before relying on them.

It is unusual for technology to be able to confirm that a control exists and is properly designed.

While technology may replicate what the control is intended to do, that is not persuasive evidence that the control exists and is performed consistently as designed.

The absence of errors does not prove anything other than there are no errors.

The fact that your home has not been broken into is not proof that you closed and locked the front door every time you went out.

If there are errors, more work has to be done to determine whether they were the result of isolated exceptions or a control breakdown.

Thank you

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